

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

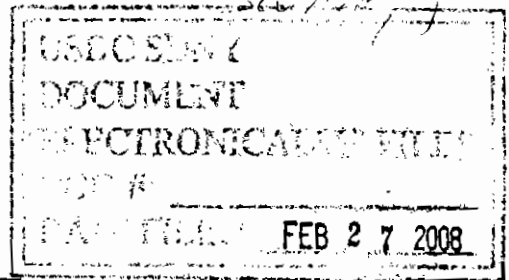
UNITED STATES SMALL BUSINESS
ADMINISTRATION AS RECEIVER FOR COQUI
CAPITAL PARTNERS, L.P.

Plaintiff,

v.

COQUI CAPITAL MANAGEMENT, LLC, et al.,

Defendants.



Civil Action No. 08-0978
Judge Swain

Related Case No. 06-1564


**STIPULATION WAIVING SERVICE AND
EXTENDING TIME TO RESPOND**

IT IS HEREBY STIPULATED AND AGREED by and between the undersigned,
the attorneys of record for the parties hereto, as follows:

1. Defendants set forth in the list attached hereto as Exhibit A ("Defendants"), hereby agree to waive service of the summons and complaint filed by plaintiff in the above-captioned action and authorize counsel to accept service on their behalf.
2. Plaintiff agrees that Defendants have up to and including March 31, 2008 to answer, move or otherwise respond to the Complaint.
3. A facsimile signature on this Stipulation shall be deemed to be the original.

Dated: February 22, 2008


U.S. SMALL BUSINESS
ADMINISTRATION

By: 
Arlene M. Embrey
Office of General Counsel
409 Third Street, S.W., 7th Fl.
Washington, DC 20416

U.S. DEPARTMENT OF JUSTICE

William B. Young
United States Attorney's Office
271 Cadman Plaza East, 7th Floor
Brooklyn, New York 11201
*Counsel for U.S. Small Business
Administration, Receiver for Coqui Capital
Partners, L.P.*

PRYOR CASHMAN LLP

By: 
Donald S. Zakarin
Robert W. Ray
Nia J.C. Castelly

410 Park Avenue
New York, New York 10022
(212) 421-4100
Counsel for Defendants

SO ORDERED:


 2/27/08
THE HONORABLE LAURA TAYLOR SWAIN
UNITED STATES DISTRICT COURT JUDGE

EXHIBIT A

Coqui Capital Management, LLC
Isaac Kier
Jeffrey Davidson
Jeffrey Koffman
Allison Koffman
Martin Bandier
Louis Buck
Chazen Capital Partners
Lawrence Coben
Arthur Davidson
Donna Davidson
Rick Davidson
Michael Delikat
S. Mark Erenstein
Roger Gladstone
Gabriel Golan
Richard Goldberg
Lynda Goldschein
Michael Hard
Irm Associates
Ellen Sue Kier
Efraim Kier
Sara Kier
Ralph Kier
David Koffman
Burton Koffman
Ruthanne Koffman
Ron Kramer
Michael Kubin
David Layton
LK2ST, Limited
Albert Lyons
Marlin Equities, LLC
Sylvia Maslow
Eric Osserman
Plafsky Family Trust
Frederick Poses
Schuyler Associates, LP
Albert Schwartz

Joel Siegel
Baron Silverstein
Neil Silverstein
Sunbelt Beverage Company, LLC
Tech Aerofoam, Inc.
The Stella and Albert Schwartz 1994
Grandchildren's Trust
Kenneth Tuchman
Vestal Venture Capital
Jeffrey Wilkes
Kevin Wolf